

NOT FOR PUBLICATION

IN THE DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. THOMAS AND ST. JOHN

FIRST BANK PUERTO RICO,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Criminal No. 2008-28
	)	
RONALD S. LOCKHART and UNITED	)	
STATES OF AMERICA INTERNAL REVENUE	)	
SERVICE,	)	
	)	
Defendants.	)	
_____	)	

ATTORNEYS:

Carol Ann Rich, Esq.  
St. Thomas, U.S.V.I.  
*For the plaintiff,*

Timothy J. Abraham, AUSA  
St. Thomas, U.S.V.I.  
*For the United States of America,*

Ronald S. Lockhart  
8A Estate Catherineberg, St. Thomas, U.S.V.I. 00802  
*Pro se defendant.*

ORDER

GOMÉZ, C.J.

Before the Court is the motion of First Bank Puerto Rico ("First Bank") for summary judgment against the United States of America Internal Revenue Service ("IRS"). The premises considered, it is hereby

**ORDERED** that the motion is **DENIED**.

S\\_\_\_\_\_  
CURTIS V. GÓMEZ  
Chief Judge